


# Tuition and Fees Deduction Worksheet—Line 26

Keep for Your Records

## Before you begin:

- ✓ Complete Form 1040, lines 27 through 32a, if they apply to you.
- ✓ Figure any amount to be entered on the dotted line next to line 33 (see page 33).
- ✓ See the instructions for line 26 above.
- ✓ Be sure you have read the **Exception** above to see if you can use this worksheet instead of Pub. 970 to figure your deduction.



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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 1. Enter the amount from Form 1040, line 22 .....                                                                                                                                                                                                                                                                                   | 1. |  |
| 2. Enter the total of the amounts from Form 1040, lines 23 through 25, 27 through 32a, plus any amount you entered on the dotted line next to line 33 .....                                                                                                                                                                         | 2. |  |
| 3. Subtract line 2 from line 1. If the result is more than \$65,000 (\$130,000 if married filing jointly),                                                                                                                                                                                                                          |    |  |
|  You cannot take the deduction for tuition and fees .....                                                                                                                                                                                          | 3. |  |
| 4. <b>Tuition and fees deduction.</b> Enter the total qualified tuition and fees (defined above) you paid in 2003. <b>Do not</b> enter more than \$3,000. Also, enter this amount on Form 1040, line 26. <b>Do not</b> include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) ..... | 4. |  |